



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

September 14, 2023

Gina Mastantuono
Chief Financial Officer
ServiceNow, Inc.
2225 Lawson Lane
Santa Clara, California 95054

Re: ServiceNow, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2022
Filed January 31, 2023
Form 8-K
Filed January 25, 2023
File No. 001-35580

Dear Gina Mastantuono:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Technology